

tubes” for “Tobacco, cigars, cigarettes, smokeless tobacco, and cigarette papers and tubes” in item relating to chapter 52.

Pub. L. 100-647, title I, §1018(u)(16), Nov. 10, 1988, 102 Stat. 3590, inserted “smokeless tobacco,” after “cigarettes,” in item relating to chapter 52.

1987—Pub. L. 100-203, title X, §10228(c), Dec. 22, 1987, 101 Stat. 1330-418, added item relating to chapter 54.

## CHAPTER 51—DISTILLED SPIRITS, WINES, AND BEER

| Subchapter  | Sec. <sup>1</sup> |
|---|-------------------|
| A. Gallonage and occupational taxes .....                         | 5001              |
| B. Qualification requirements for distilled spirits plants .....  | 5171              |
| C. Operation of distilled spirits plants .....                    | 5201              |
| D. Industrial use of distilled spirits .....                      | 5271              |
| E. General provisions relating to distilled spirits .....         | 5291              |
| F. Bonded and taxpaid wine premises .....                         | 5351              |
| G. Breweries .....  | 5401              |
| H. Miscellaneous plants and warehouses ..                         | 5501              |
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| J. Penalties, seizures, and forfeitures relating to liquors ..... | 5601              |

### PRIOR PROVISIONS

The provisions of a prior chapter 51, Distilled Spirits, Wines, and Beer, were set out as:

Subchapter A, Gallonage and occupational taxes, comprising sections 5001 to 5012, 5021 to 5028, 5041 to 5045, 5051 to 5057, 5061 to 5065, 5081 to 5084, 5091 to 5093, 5101 to 5106, 5111 to 5116, 5121 to 5124, 5131 to 5134, and 5141 to 5149.

Subchapter B, Distilleries, comprising sections 5171 to 5180, 5191 to 5197, and 5211 to 5217.

Subchapter C, Internal Revenue bonded warehouses, comprising sections 5231 to 5233 and 5241 to 5252.

Subchapter D, Rectifying plants, comprising sections 5271 to 5275 and 5281 to 5285.

Subchapter E, Industrial alcohol plants, bonded warehouses, denaturing plants, and denaturation, comprising sections 5301 to 5320 and 5331 to 5334.

Subchapter F, Bonded and taxpaid wine premises, comprising sections 5351 to 5357, 5361 to 5373, 5381 to 5388, 5391, and 5392.

Subchapter G, Breweries, comprising sections 5401 to 5403 and 5411 to 5416.

Subchapter H, Miscellaneous plants and warehouses, comprising sections 5501, 5502, 5511, 5512, and 5521 to 5523.

Subchapter I, Miscellaneous general provisions, comprising sections 5551 to 5557.

Subchapter J, Penalties, seizures, and forfeitures relating to liquors, comprising sections 5601 to 5650, 5661 to 5663, 5671 to 5676, 5681 to 5690, and 5691 to 5693.

### Subchapter A—Gallonage and Occupational Taxes

|      |                   |
|------|-------------------|
| Part |                   |
| I.   | Gallonage taxes.  |
| II.  | Occupational tax. |

#### AMENDMENT OF ANALYSIS

*Pub. L. 109-59, title XI, §11125(b)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, provided that, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, the table of parts is amended by substituting “Miscellaneous provisions” for “Occupational tax” in item for part II.*

### PART I—GALLONAGE TAXES

|         |                    |
|---------|--------------------|
| Subpart |                    |
| A.      | Distilled spirits. |

<sup>1</sup> Section numbers editorially supplied.

|         |                     |
|---------|---------------------|
| Subpart |                     |
| [B.     | Repealed.]          |
| C.      | Wines.              |
| D.      | Beer.               |
| E.      | General provisions. |

#### AMENDMENTS

1979—Pub. L. 96-39, title VIII, §807(b)(1), July 26, 1979, 93 Stat. 290, struck out item relating to subpart B “Rectification”.

### SUBPART A—DISTILLED SPIRITS

|        |   |
|--------|---|
| Sec.   |   |
| 5001.  | Imposition, rate, and attachment of tax.  |
| 5002.  | Definitions.  |
| 5003.  | Cross references to exemptions, etc.  |
| 5004.  | Lien for tax.   |
| 5005.  | Persons liable for tax.   |
| 5006.  | Determination of tax.   |
| 5007.  | Collection of tax on distilled spirits.   |
| 5008.  | Abatement, remission, refund, and allowance for loss or destruction of distilled spirits. |
| [5009. | Repealed.]  |
| 5010.  | Credit for wine content and for flavors content.  |
| 5011.  | Income tax credit for average cost of carrying excise tax.                                |

#### PRIOR PROVISIONS

A prior subpart A, comprising sections 5001 to 5012, related to tax on distilled spirits, prior to the general revision of this chapter by Pub. L. 85-859, title II, 201, Sept. 2, 1958, 72 Stat. 1313.

#### AMENDMENTS

2005—Pub. L. 109-59, title XI, §11126(c), Aug. 10, 2005, 119 Stat. 1958, added item 5011.

1980—Pub. L. 96-598, §6(b), Dec. 24, 1980, 94 Stat. 3489, added item 5010.

1979—Pub. L. 96-39, title VIII, §807(b)(2), July 26, 1979, 93 Stat. 290, struck out item 5009 “Drawback”.

## § 5001. Imposition, rate, and attachment of tax

### (a) Rate of tax

#### (1) General

There is hereby imposed on all distilled spirits produced in or imported into the United States a tax at the rate of \$13.50 on each proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.

#### (2) Products containing distilled spirits

All products of distillation, by whatever name known, which contain distilled spirits, on which the tax imposed by law has not been paid, and any alcoholic ingredient added to such products, shall be considered and taxed as distilled spirits.

#### (3) Wines containing more than 24 percent alcohol by volume

Wines containing more than 24 percent of alcohol by volume shall be taxed as distilled spirits.

#### (4) Distilled spirits withdrawn free of tax

Any person who removes, sells, transports, or uses distilled spirits, withdrawn free of tax under section 5214(a) or section 7510, in violation of laws or regulations now or hereafter in force pertaining thereto, and all such distilled spirits shall be subject to all provisions of law relating to distilled spirits subject to tax, including those requiring payment of the tax